

EXHIBIT 'C'

OGDEN UT 84201-0038

71617617928235004056

In reply refer to: 0436524251
 June 22, 2011 LTR 105C E0
 42-6676616 200612 05
 00002144
 BODC: SB

PETER T PAPOULIAS TR
 PETER T PAPOULIAS TTEE
 3505 GOLDENROD DR
 ALPHARETTA GA 30005-6902



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CERTIFIED MAIL

Taxpayer Identification Number: 42-6676616
 Kind of Tax: Form 1041
 Amount of Claim : \$ 52,956.50

Date of Claim(s) Received: May 03, 2010
 Tax Period : Dec. 31, 2006

WE COULDN'T ALLOW YOUR CLAIM**Dear Taxpayer:**

WHY WE'RE SENDING YOU THIS LETTER
 This letter is your notice that we've disallowed your claim for credit for the period shown above.

WHY WE CANNOT ALLOW YOUR CLAIM

You filed your Form 1041, claiming an overpayment, more than 3 years after the return due date. The law limits the amount of your claim to the tax paid within the 3 years immediately preceding the date you filed the claim. Federal Income Tax Withheld is considered paid on Apr 15th of the following year.

IF YOU DISAGREE

You may appeal our decision with the Appeals Office (which is independent of our office) if we disallowed your claim because our records show that you filed your claim late. Generally, a claim is late if you filed it the later of:

- 3 years from the return due date of a timely filed, unextended return
- 3 years from the date we received a late return or a timely filed, extended return
- 2 years after you paid the tax

In addition, the amount of any credit or refund for a claim filed within three years of the tax return is limited to amounts paid

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4. Mail your appeal request to the address shown on this letter.

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To prepare a formal protest, do the following:

1. Prepare a written statement that you want to appeal the disallowance to the Appeals Office.
2. Provide your name, address, taxpayer identification number, a daytime telephone number, and a copy of this letter. Show the tax periods or years and disallowed items you disagree with and why you don't agree with each item.
3. Include a detailed statement of facts with names, amounts, locations, etc. to support your reasons for disputing the disallowance.
4. If you know the particular law or authority that supports your position, you should inform us of that law or authority. Please include a legal citation to assist in the appeals process that supports your claim, if applicable.
5. Sign the statement below and include it with your written appeal. If your authorized representative prepares the request for an appeal, he/she must sign the statement and include it with the appeal.
6. Mail your written formal protest to the address shown on this letter.

STATEMENT BY INDIVIDUALS OR SOLE PROPRIETORS

"Under penalties of perjury, I declare that the facts present on my written appeal are, to the best of my knowledge and belief, true, correct, and complete."

Signature

Date

Spouse's Signature, if a Joint Return Date

STATEMENT BY ATTORNEY, ENROLLED AGENT OR CERTIFIED PUBLIC ACCOUNTANT

"Under penalty of perjury, I declare that I prepared the written statement and accompanying documents. To the best of my knowledge the protest and accompanying documents are true and correct."

Signature of Representative

Enrollment Number Date

0436524251
June 22, 2011 LTR 105C E0
42-6676616 200612 05
00002148

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Sincerely yours,

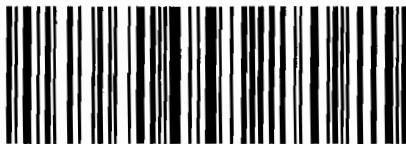
A handwritten signature in black ink, appearing to read "J. Heschel".

Jerald H Heschel II
Field Dir., Accounts Management

Enclosure(s):
Publication 1
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OGDEN UT 84201-0038



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CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.



The IRS address must appear in the window.

Use for payments

0436524251
BODCD-SB

Letter Number: LTR0105C
Letter Date : 2011-06-22
Tax Period : 200612



426676616

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0038



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